

CHECKLIST-STARTING A NONPROFIT ORGANIZATION IN NEW JERSEY

- PREPARE ORGANIZATIONAL DOCUMENT - EASIEST WAY TO DO THIS IS BY INCORPORATING IN THE STATE OF NJ. – GO TO NJ DIVISION OF REVENUE'S *PUBLIC RECORDS FILING FOR NEW BUSINESS ENTITY*. DO NOT USE ON LINE APPLICATION. PRINT AND MAIL PAPER APPLICATION. MAKE SURE TO ATTACH REQUIRED WORDING FOR NON PROFITS (ATTACHED) \$75 FEE. ALLOW ABOUT 10 DAYS FOR RESPONSE.
- APPLY FOR FEDERAL EIN. PAPER FORM SS-4 OR ON LINE AT IRS.GOV (ENTER "EIN" IN SEARCH BOX)
- APPLY FOR FEDERAL EXEMPT STATUS. REQUIRED **IF** AVERAGE GROSS RECEIPTS ARE OVER \$5,000 PER YEAR. CONSIDER DOING SO EVEN IF RECEIPTS ARE LESS THAN THRESHOLD TO OBTAIN AN EXEMPTION LETTER WHICH MAY BE REQUESTED BY SOME DONORS OR IF PLANNING TO APPLY FOR NJ SALES TAX EXEMPTION. FEE IS \$450 (IF AVERAGE GROSS RECEIPTS FOR LAST 3 YEARS ARE MORE THAN \$10,000, THE FEE IS \$800)

CAN USE ON LINE FORM 1023 EZ FORM BUT SUGGESTED TO REVIEW FORM 1023 LONG FORM TO FAMILIARIZE YOURSELF WITH WHAT THE IRS MAY REQUEST AT A LATER DATE. SPECIFICALLY

- By-laws- Part II 5.
 - Adopting a conflict of Interest Policy Part V 5a.
 - Schedule H- Scholarships
- ONCE GRANTED 501 (c)(3) status from the IRS:
FILE REG- 1E - TO OBTAIN SALES TAX EXEMPTION. ONCE APPROVED YOU WILL RECEIVE THE ST-5 CERTIFICATE.

REGISTER WITH CHARITIES REGISTRATION SECTION, NJ DIVISION OF CONSUMER AFFAIRS **IF** ANNUAL GROSS CONTRIBUTIONS ARE OVER \$10,000.

<http://www.njconsumeraffairs.gov/charities/Pages/registration.aspx>

RESOURCES

STARTING A NON PROFIT ORGANIZATION IN NEW JERSEY- QUESTIONS AND ANSWERS

<http://www.state.nj.us/treasury/taxation/nonprofitinfo.shtml>

IRS.GOV

IRS Publication 557

1-877-829-5500 (IRS Exempt Organization Unit)

<https://www.irs.gov/Charities-&-Non-Profits/Frequently-Asked-Questions-about-Form-1023>

NJ DIV OF CONSUMER AFFAIRS <http://www.njconsumeraffairs.gov/charities/Pages/default.aspx>

(973) 273-8000 NJ Consumer Affairs askconsumeraffairs@dca.lps.state.nj.us



Mount Arlington Corporate Center
200 Valley Road, Suite 300
Mt. Arlington, NJ 07856
973-328-1825 | 973-328-0507 Fax
Lawrence Business Center
11 Lawrence Road
Newton, NJ 07860
973-383-6699 | 973-383-6555

Date

INSTRUCTIONS FOR FILING ENCLOSED FORM/RETURN

FORM NJ Public Records Filing for New Business Entity
DUE DATE: Upon Receipt

Prepare check in the amount of \$ 75.

Payable to: Treasurer, State of New Jersey

Please sign and date where indicated and put your EIN on your check.

Please mail check, letter and signed form in the enclosed envelope to:

New Jersey Department of the Treasury
Division of Revenue/Corporate Filing Unit
PO Box 308
Trenton NJ 08646

Retain a copy for your records.

PLEASE MAIL BY CERTIFIED MAIL
GOVERNMENT AGENCIES MAY REQUIRE PROOF OF MAILING

Sample
Cover Sheet

Date

New Jersey Department of the Treasury
Division of Revenue/Corporate Filing Unit
PO Box 308
Trenton NJ 08646

RE:
Public Records Filing

Gentlemen:

We are the _____ and are enclosing a Public Records Filing for
New Business Entity along with the applicable fee in the amount of \$75.00.

Please send all completed work to:

Name of Officer
Address

Sincerely,

LC:
Enc.

Mail to: PO Box 308
Trenton, NJ 08646

STATE OF NEW JERSEY
DIVISION OF REVENUE

Overnight to: 33 West State St.
5th Floor
Trenton, NJ 08608-1214

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"FEE REQUIRED" PUBLIC RECORDS FILING FOR NEW BUSINESS ENTITY

Fill out all information below INCLUDING INFORMATION FOR ITEM 11, and sign in the space provided. Please note that once filed, this form constitutes your original certificate of incorporation/formation/registration/authority, and the information contained in the filed form is considered public. Refer to the instructions for delivery/return options, filing fees and field-by-field requirements. Remember to remit the appropriate fee amount. Use attachments if more space is required for any field, or if you wish to add articles for the public record.

1. Business Name:
THE BOOSTER CLUB, INC.

2. Type of Business Entity: NP
(See Instructions for Codes, Page 21, Item 2)
DOMESTIC NON-PROFIT

3. Business Purpose:
(See Instructions, Page 22, Item 3)
SEE ATTACHED PG 4

4. Stock (Domestic Corporations only; LLCs and Non-Profit leave blank):
LEAVE BLANK

5. Duration (If Indefinite or Perpetual, leave blank):
LEAVE BLANK

6. State of Formation/Incorporation (Foreign Entities Only):
LEAVE BLANK

7. Date of Formation/Incorporation (Foreign Entities Only):
LEAVE BLANK

8. Contact Information:
Registered Agent Name: NAME OF OFFICER RECEIVING LEGAL NOTICES, CORRESPONDENCE FROM STATE

Registered Office: (Must be a New Jersey street address)
Street REGISTERED AGENT STREET ADDRESSS
City _____ Zip _____

Main Business or Principal Business Address:
Street CAN BE A POST OFFICE BOX
City _____ State NJ _____ Zip _____

- 9. Management (Domestic Corporations and Limited Partnerships Only)**
- For-Profit and Professional Corporations list initial Board of Directors, minimum of 1;
 - Domestic Non-Profits list Board of Trustees, minimum of 3;
 - Limited Partnerships list all General Partners.

Name	Street Address	City	State	Zip
NAME OF TRUSTEE				
NAME OF TRUSTEE				
NAME OF TRUSTEE				

The signatures below certify that the business entity has complied with all applicable filing requirements pursuant to the laws of the State of New Jersey.

10. Incorporators (Domestic Corporations Only, minimum of 1)

Name	Street Address	City	State	Zip
NAME OF INCORPORATOR				

Signature(s) for the Public Record (See instructions for Information on Signature Requirements)

Signature	Name	Title	Date
ONLY THE INCORPORATOR CAN SIGN			

Public Records Filing for New Business Entity (continued)

11. Additional Entity - Specific Information

A. Domestic Non-Profit Corporations (Title 15A) - For IRS exemption considerations, see instructions.

1a. The corporation shall have members: ... [X] Yes [] No
If yes, qualification shall be:
[X] As set forth in the by-laws or, [] As set forth herein:

1b. The rights and limitations of the different classes of members shall be:
[X] As set forth in the by-laws or, [] As set forth herein:

2. The method of electing the trustees shall be:
[X] As set forth in the by-laws or, [] As set forth herein:

3. The method of distribution of assets shall be:
[] As set forth in the by-laws or, [X] As set forth herein: SEE ATTACHED PAGE 5

B. Foreign Corporations - Profit, Non-Profit and Foreign Legal Professional (Titles 14A and 15A)

Attach a certificate of good standing/existence from the state of incorporation not greater than 30 days old to this form.
LEAVE BLANK

C. Limited Partnerships (Title 42:2A)

1. Set forth the aggregate amount of cash and a description and statement of the agreed value of other property or services contributed (or to be contributed in the future) by all partners:
LEAVE BLANK

2. Do the limited partners have the power to grant the right to become a limited partner to an assignee of any part of their partnership ... [] Yes [] No
If yes, list the terms/conditions of that power:
LEAVE BLANK

3. Do the limited partners have the right to receive distributions from a partner which includes a return of all or any part of the partner's contributions? ... [] Yes [] No
If yes, list the applicable terms:
LEAVE BLANK

4. Do the general partners have the right to make distributions to a partner which includes a return of all or any part of the partner's contributions? ... [] Yes [] No
If yes, list the applicable terms:
LEAVE BLANK

5. What are the rights of the remaining general partners to continue the business in the event that a general partner withdraws? List below:
LEAVE BLANK

D. Foreign Limited Partnerships (Title 42:2A)

Set forth the aggregate amount of cash and a description and statement of the agreed value of other property or services contributed (or to be contributed in the future) by all partners:
LEAVE BLANK

NAME
EIN

PUBLIC RECORDS FILING FOR NEW BUSINESS ENTITY

3. BUSINESS PURPOSE:

Said corporation is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

11. ADDITIONAL ENTITY SPECIFIC INFORMATION

A.3.

The method of distribution of assets shall be:

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

12. Is Not For Profit

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (Continued)

Section II Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section. (Continued)

- 4a Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an *employee of a particular employer*? If "Yes," complete lines 4b through 4f. Yes No
- b Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? (See lines 4c, 4d, and 4e, regarding the percentage tests.) Yes No
- c Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? Yes No N/A
 If "Yes," will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? Yes No
- d Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? Yes No N/A
 If "Yes," will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? If "No," go to line 4e. Yes No
- e If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? Yes No N/A
 If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution. If "No," go to line 4f.
- Note.** Statistical or sampling techniques are not acceptable. See Revenue Procedure 85-51, 1985-2 C.B. 717, for additional information.
- f If you provide scholarships, fellowships, or educational loans to attend an educational institution to *children of employees of a particular employer* without regard to either the 25% limitation described in line 4d, or the 10% limitation described in line 4e, will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances that you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test described in line 4d or the 10% test described in line 4e. Yes No

New Jersey Division of Taxation

Application for ST-5 Exempt Organization Certificate

How to file.

You must complete all applicable sections on the REG-1E application. The New Jersey Division of Taxation cannot process an incomplete application.

You should use the REG-1E application to register for New Jersey sales tax and withholding taxes, where applicable.

You can apply for New Jersey sales tax exemption before you receive an IRS 501(c)(3) determination letter by submitting your REG-1E application upon formation of your organization. The Division will keep the REG-1E on file for one year. If your organization has more than one location, you must file a REG-1E application for each location using the same Federal Employer Identification Number (FEIN).

You must also send the Division a copy of your IRS 501(c)(3) letter when you receive it.

If the Division approves your REG-1E application, the exemption is retroactive to either the date of receipt of the REG-1E by the Division or the date of the formation of the organization if the Division receives the REG-1E within 6 months of formation in New Jersey.

You cannot use another state's exemption certificate to claim exemption on goods and services in New Jersey. The required proof of exemption in New Jersey is the ST-5 exempt organization certificate.

Who should file this form?

This form is for 501(c)(3) religious, charitable, scientific, literary, educational, prevention of animal cruelty purposes, veterans, volunteer emergency, and/or PTA/PTO organizations.

Religious organizations not having an IRS 501(c)(3) letter must mail or fax their REG-1E application, organizational documents and bylaws to the Division at the address provided below. The Division will contact you if it requires additional information.

Units of the Boy Scouts of America and the Girl Scouts of the USA should contact their local councils for the procedures they must follow to establish sales tax exemption.

Who should not file this form?

Senior citizens clubs, social, fraternal or recreational clubs, unions, and/or civic, business or tenants' associations do not qualify for sales tax exemption and should not use this form.

Departments, agencies, instrumentalities and political subdivisions of the United States and New Jersey and federal credit unions should not use this form. Qualifying government entities may make tax-free purchases when paying with government funds (purchase orders, government checks, and certain SmartPay cards). Upon request, the Division can supply a government entity letter. New Jersey tax law does not provide sales tax exemptions to other states or their political subdivisions.

Where to file?

Mail your completed application and all attachments to: NJ Division of Taxation, Regulatory Services Branch, Exempt Organization Unit, Box 269, Trenton, NJ 08695. You may fax your paperwork to: 609-989-0113. Please fax or mail your application once. Do not send multiple copies.

How much does it cost to file?

There is no fee for filing the REG-1E application.

After submission of your completed application and required paperwork, allow the Division at least three weeks for processing.

What documents must be included with the REG-1E?

The following items MUST be included with the application:

1. IRS determination letter stating that the organization is exempt from income tax under 501(c)(3); or group exemption letter and letter or listing from your central organization indicating that your subunit is included under a group 501(c)(3) exemption (an IRS 501(c)(3) determination letter is not required for veterans organizations, volunteer emergency organizations, or PTA/PTO organizations);
2. Certificate/Articles of Incorporation, Constitution, Charter or Trust Agreement;
3. ByLaws;
4. Recent copy of a Certificate of Good Standing from the State where the organization is Incorporated, if applicable;
5. Recent copy of filing with Charities Registration, if applicable.

Do not attach federal Form 1023, Application for Recognition of Exemption.

The Division may require the applicant to submit additional documents and information.

For further information please see: <http://www.state.nj.us/treasury/taxation/exemptintro.shtml>.